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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CUSTOMS

New Delhi, the 21st January 1958/Magha 1, 1879

S.R.O. 273.—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of that section for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 31st January, 1958/Magha 11, 1879.

Any objection or suggestion which may be received from any person with regard to the said draft before the date so specified will be considered by the Central Government.

DRAFT RULES

1. **Short title.**—These rules may be called the Customs Duties Drawback (Umbrella Ribs) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) “Act” means the Sea Customs Act, 1878 (8 of 1878);
- (b) “goods” means umbrella ribs, solid or flexus type, manufactured in India or the State of Pondicherry and in the manufacture of which imported materials have been used;
- (c) “imported materials” mean steel wire or steel strips imported into India or the State of Pondicherry on payment of customs duty.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of drawback.**—The rate of drawback admissible under these rules on such exportation or shipment of the goods shall be as follows:—

Description of goods	Rate of drawback
Solid umbrella ribs—25" size	Seventy naye paise per gross.
Flexus umbrella ribs—25" size	Thirty five naye paise per dozen sets, that is for one dozen umbrellas.

Provided that in the case of solid or flexus umbrella ribs of sizes other than 25", the rate of drawback shall be proportionately increased or decreased according as the ribs are of sizes larger or smaller than 25".

5. **Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall make a declaration on the relative shipping bill that a claim for drawback under section 43B of the Act is being made; and
- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. **Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

7. **Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the Officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 20.]

S.R.O. 274.—The following draft of certain amendments in the Customs Duties Drawback (Carbon Paper) Rules, 1957, which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of the said section, for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 31st January 1958.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

Draft Amendments

In the said Rules.—

- (1) in rule 2, for clause (b), the following clause shall be substituted, namely:—
 - (b) "goods" means typewriting carbon papers, pencil carbon papers and pen carbon papers, manufactured in India or the State of Pondicherry from the imported material;
- (2) for rule 4, the following rule shall be substituted, namely:—

"4. **Rate of drawback.**—The rate of drawback admissible under these rules on the shipment of the goods shall be as given below:—

 1. Typewriter carbon paper in the manufacture of which imported tissue paper has been used.—65 naye paise per 100 foolscap sheets.
 2. Pencil carbon paper or pen carbon paper, in the manufacture of which imported tissue paper has been used.—62 naye paise per 100 foolscap sheets.
 3. Typewriter carbon paper in the manufacture of which indigenous tissue paper has been used.—11½ naye paise per 100 foolscap sheets.
 4. Pencil carbon paper or pen carbon paper in the manufacture of which indigenous tissue paper has been used.—5 naye paise per 100 foolscap sheets."

[No. 21.]

S.R.O. 275.—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of the said section for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 31st January, 1958.

Any objection or suggestion which may be received from any person with regard to the said draft before the date so specified will be considered by the Central Government.

DRAFT RULES

1. **Short title.**—These rules may be called the Customs Duties Drawback (Tissue Paper) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "goods" means tissue paper, manufactured in India or the State of Pondicherry and in the manufacture of which imported material has been used;
- (c) "imported material" means precipitated chalk and wood pulp imported into India or the State of Pondicherry on payment of customs duty.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material, used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of drawback.**—(1) The rate of drawback admissible under these rules on the shipment of the goods shall be the average customs duty paid on the imported material used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the duty paid on imported materials during such period as in the opinion of the Government is relevant for the purpose.

5. **Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall make a declaration on the relative shipping bill that a claim for drawback under section 43B of the Act is being made; and
- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, brand name, quantity and value of the goods under shipment.

6. **Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

7. **Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 22.]

S.R.O. 276.—The following draft of an amendment in the Customs Duties Drawback (Glass and Glasswares) Rules, 1957, which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry is published as required by sub-section (3) of the said section, for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 31st January, 1958.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

Draft Amendment

In rule 4 of the said Rules, for the words "eighteen rupees and thirty naye paise", the words "twenty one rupees and twentyfive naye paise" shall be substituted.

[No. 24.]

M. A. RANGASWAMY, Dy. Secy.

